

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2026
JULY 2025
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2026	Estimated Collections July 2025	Actual Collections July 2025	Estimated Collections 1 Month Jul 2025 - Jul 2025	Actual Collections 1 Month Jul 2025 - Jul 2025	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 118,000	\$ 8,556	\$ 13,967	\$ 8,556	\$ 13,967	\$ 5,411	163%
Consumer Sales Tax/Use Tax	1,910,700	140,791	136,764	140,791	136,764	(4,027)	97%
Personal Income Tax	2,019,556	139,959	148,424	139,959	148,424	8,465	106%
Liquor Profit Transfers	32,000	3,406	5,068	3,406	5,068	1,662	149%
Beer Tax and Licenses	7,100	693	738	693	738	45	107%
Tobacco Products Tax	138,500	12,385	14,070	12,385	14,070	1,685	114%
Business Franchise Fees	700	64	99	64	99	35	154%
Property Transfer Tax	0	0	0	0	0	0	0%
Property Tax	9,500	153	119	153	119	(34)	78%
Insurance Tax	138,000	30,255	29,989	30,255	29,989	(266)	99%
Departmental Collections	25,000	1,122	1,499	1,122	1,499	377	134%
Corporation Net Income Tax	313,500	13,181	22,279	13,181	22,279	9,098	169%
Miscellaneous Transfers	2,000	0	1	0	1	1	#DIV/0
Interest Income	103,000	11,500	13,549	11,500	13,549	2,049	118%
Severance Tax	398,000	3,515	1,433	3,515	1,433	(2,082)	41%
Miscellaneous	12,500	250	97	250	97	(153)	39%
HB 102 - Lottery Transfers	65,000	0	0	0	0	0	0%
Soft Drink Excise Tax	0	0	()	0	()	()	0%
Liquor License Renewal	101	101	99	101	99	(2)	98%
Senior Citizens Tax Credit Reimbursement	10,000	0	0	0	0	0	0%
Charter Tax	0	0		0			0%
Video Lottery Transfers	0	0	7	0	7	7	0%
Special Revenue Transfers	20,000	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0	0%
	\$ 5,323,157	\$ 365,931	\$ 388,201	\$ 365,931	\$ 388,201	\$ 22,270	
			\$ 22,270 106%		\$ 22,270 106%		

Source:

wvOASIS

State Auditor's Office, Mark Hunt, State Auditor

Department of Revenue, Eric Nelson, Cabinet Secretary

Prepared by the State Budget Office

August 1, 2025

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JULY 2024 VS JULY 2025

GENERAL REVENUE FUND

SOURCE	Actual Collections July 2024	Actual Collections July 2025	Actual Collections 1 Month Jul 2024 - Jul 2024	Actual Collections 1 Month Jul 2025 - Jul 2025	To Date - Increase (Decrease) Over Prior Period	To Date - Percent Collected
Business and Occupation Tax	\$ 9,859	\$ 13,967	\$ 9,859	\$ 13,967	\$ 4,108	42%
Consumer Sales Tax/Use Tax	92,694	136,764	92,694	136,764	44,070	48%
Personal Income Tax	142,893	148,424	142,893	148,424	5,531	4%
Liquor Profit Transfers	3,831	5,068	3,831	5,068	1,237	32%
Beer Tax and Licenses	701	738	701	738	38	5%
Tobacco Products Tax	11,853	14,070	11,853	14,070	2,217	19%
Business Franchise Fees	8	99	8	99	90	1,071%
Property Transfer Tax	1,044	0	1,044	0	(1,044)	-100%
Property Tax	100	119	100	119	19	19%
Insurance Tax	28,649	29,989	28,649	29,989	1,339	5%
Departmental Collections	1,233	1,499	1,233	1,499	266	22%
Corporation Net Income Tax	18,965	22,279	18,965	22,279	3,314	17%
Miscellaneous Transfers	185	1	185	1	(184)	-100%
Interest Income	18,824	13,549	18,824	13,549	(5,276)	-28%
Severance Tax	3,127	1,433	3,127	1,433	(1,694)	-54%
Miscellaneous	89	97	89	97	8	9%
HB 102 - Lottery Transfers	0	0	0	0	0	0%
Soft Drink Excise Tax	1,215	()	1,215	()	(1,216)	-100%
Liquor License Renewal	99	99	99	99	0	0%
Senior Citizens Tax Credit Reimbursement	0	0	0	0	0	0%
Charter Tax					()	-89%
Video Lottery Transfers	(41)	7	(41)	7	48	-118%
Special Revenue Transfers	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 335,328	\$ 388,201	\$ 335,328	\$ 388,201	\$ 52,873	
Increase or Decrease Over Prior Period		\$ 52,873		\$ 52,873		
% Increase or Decrease Over Prior Period		16%		16%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2026
JULY 2025
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2026	Estimated Collections July 2025	Actual Collections July 2025	Estimated Collections 1 Month Jul 2025 - Jul 2025	Actual Collections 1 Month Jul 2025 - Jul 2025	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 150,000	\$ 15,100	\$ 14,204	\$ 15,100	\$ 14,204	(\$ 896)	94%
Sales (Privilege)	310,000	26,500	28,645	26,500	28,645	2,145	108%
Motor Fuel Tax	426,000	40,600	38,319	40,600	38,319	(2,281)	94%
Litter	1,700	168	232	168	232	64	138%
Less: Industrial Access Road Transfer			0		0	0	0%
Miscellaneous	160,000	4,000	3,416	4,000	3,416	(584)	85%
Federal Reimbursement	929,175	73,175	74,920	73,175	74,920	1,745	102%
	\$ 1,976,875	\$ 159,543	\$ 159,735	\$ 159,543	\$ 159,735	\$ 192	
Increase or Decrease Over Estimate			\$ 192		\$ 192		
Percentage Collected			100%		100%		

Source:

wvOASIS

State Auditor's Office, Mark Hunt, State Auditor
Department of Revenue, Eric Nelson, Cabinet Secretary
Prepared by the State Budget Office
August 1, 2025

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JULY 2024 VS JULY 2025
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections July 2024	Actual Collections July 2025	Actual Collections 1 Month Jul 2024 - Jul 2024	Actual Collections 1 Month Jul 2025 - Jul 2025	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 15,806	\$ 14,204	\$ 15,806	\$ 14,204	(\$ 1,602)	-10%
Sales (Privilege)	29,268	28,645	29,268	28,645	(623)	-2%
Motor Fuel Tax	44,799	38,319	44,799	38,319	(6,480)	-14%
Litter	196	232	196	232	35	18%
Less: Industrial Access Road Transfer	0	0	0	0	0	0%
Miscellaneous	(72)	3,416	(72)	3,416	3,488	-4,843%
Federal Reimbursement	71,488	74,920	71,488	74,920	3,432	5%
	<u>\$ 161,486</u>	<u>\$ 159,735</u>	<u>\$ 161,486</u>	<u>\$ 159,735</u>	<u>\$ (1,750)</u>	
Increase or Decrease Over Prior Period		\$ (1,750)		\$ (1,750)		
% Increase or Decrease Over Prior Period		-1%		-1%		

[illegible]

[illegible]

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended July 31, 2025
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$1,806,358	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(90,334)	0	0	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	32,343	0	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	79,000	0	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367	\$1,827,367

Source: wvOasis
State Auditor's Office, Mark Hunt, State Auditor
Dept. of Revenue, Eric Nelson, Cabinet Secretary
Prepared by the State Budget Office
August 1, 2025

**State of West Virginia
Revenue Shortfall Reserve Funds
(Rainy Day Funds)**

Fund Name	Fund Balance* as of July 31, 2025
Revenue Shortfall Reserve Fund (\$79 million loan to state General Revenue Fund 7/1/2025 for beginning of the year cash flow, to be repaid within 90 days, is included)	763,981,793.43
Revenue Shortfall Reserve Fund - Part B	605,711,106.19
Total Balance	\$ 1,369,692,899.62

Additional information about the Rainy Day Funds is available in the Executive Budget, Volume I, Budget Report, Major Reserve/Stabilization Accounts and W.Va. Code 11B-2-20.

* Balances as reported in the wvOASIS Financial System.

Prepared by: State Budget Office